

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Public Services – T & A dept. – Guntur Dist. – Allegations against Sri R. Venkateswarlu, S.T.O. and other staff – Disciplinary action initiated – Punishment of reversion to the lower post of Senior Accountant for a period of three years from the date of communication of the orders awarded – Appeal petition allowed and punishment modified to that of Stoppage of two increments with cumulative effect – Further representation – Reduction of punishment of stoppage of two increments with cumulative effect – Reduced to that of ‘stoppage of one increment without cumulative effect - Orders – Issued.

FINANCE (Admn.III) DEPARTMENT

G.O. Rt. No. 3214

Dt.26 -8-2009

Read the following:

1. G.O. Rt. No. 2379, Finance (Admn.III) Dept., dt. 22-6-2007.
2. Representation of Sri R. Venkateswarlu, S.T.O., O/o. Dist. Treasury, Guntur, dt. 16-4-2008.
3. Lr. No. K(I)4/6566/2008, dt. 21-5-2008 from the D.T.A., A.P., Hyderabad.

O R D E R:

In the disciplinary case of certain irregularities noticed against Sri R. Venkateswarlu, S.T.O., Dist. Treasury, Guntur during the course of special audit conducted by the RJD-II, Cuddapah while he was working as S.T.O., in the Sub-Treasury, Nagaram, Guntur Dist., disciplinary action was initiated and the following charges were framed.

Charge-I:

“That the said Sri R. Venkateswarlu, Sub-Treasury officer, Nagaram while functioning as Sub-Treasury officer, Nagaram during the period 2002-03 has incorrectly accounted for an amount of Rs.8296-00 remitted by P.A. Gurunadha Nagar of Nizampatnam Mandal on 16-4-02 and accounted for Rs.6,296-00 only duly correcting the denomination wise entries made by the P.A. and thus failed to account for Rs.2000-00 in the cash account and thus failed to conduct the Government Transactions properly, not remitted the excess found cash on 16-4-02 to Government account as per Article 54 and LR 8 of A.P.A.C. Vol.II and Para 3.11 of Functionary Manual.

Charge-II:

“That during the aforesaid period and while functioning in the aforesaid office the said Sri R. Venkateswarlu, S.T.O., Nagaram has furnished a reconciliation certificate to M.R.O., Nizampatnam in a consolidated manner for a totally of 13 months from 1-4-01 to 30-4-02 instead of furnishing monthwise reconciliation certificate as required under rule and thus adopted an irregular procedure.

Charge-III:

“That during the aforesaid period and while functioning in the aforesaid office the said Sri R. Venkateswarlu, S.T.O., Nagaram has failed to furnish the time of closing, balance in P.A., U.D. Pay & Amanath balance in the Sub-Treasury officer’s Number book and failed to maintain the Sub-Treasury officer’s Number Book as required under rules.

Charge-IV:

“That during the aforesaid period and while functioning in the aforesaid office the said Sri R. Venkateswarlu, S.T.O., Nagaram has inadvertently corrected the amounts noted in the Sub-Treasury officer’s Number Book relating to Challan number 35 Dt. 2-4-02 where the amount was noted as Rs.3008 but corrected as Rs.789 and on 19-4-02 in respect of Challan No.422 originally an amount of Rs.10388 was noted which was corrected as Rs.9787 and thus failed to maintain the Sub-Treasury officer’s Number Book with correct entries.

Charge-V:

“That during the aforesaid period and while functioning in the aforesaid office the said Sri R. Venkateswarlu, S.T.O., Nagaram has inadvertently corrected the amounts noted in the Chest Book of Sub-Treasury, Nagaram on 16-8-02 for a withdrawal of Rs.3,96,000 an amount of Rs.2,15,000 was notted and this was struck off and revised figure noted and similarly on 27-9-02 the entries made were cancelled and revised entries were made and on 3-10-02 the denominations noted under Rs.20,50 & 500 were corrected and thus failed to maintain the chest book properly.

Charge-VI:

“That during the aforesaid period and while functioning in the aforesaid office the said Sri R. Venkateswarlu, S.T.O., Nagaram has failed to insist on the maintenance of receipt and

payment Chitta for VPF and failed to verify the balances as shown in the ledgers with those shown in the +/- memos.

4. After following due procedure the punishment of reversion to the lower post of Sr. Accountant for a period of 3 years from the date of communication of the orders was awarded by the D.T.A., Hyderabad vide his procs. Dt. 1-7-2006 for the 3 charges held proved.

5. Aggrieved by the said punishment the individual has preferred the Appeal petition and after careful examination of the same, Government have modified the punishment of reversion to lower post of Sr. Accountant for a period of 3 years from the date of communication of the orders which shall operate to postpone future increments awarded by the DTA, Hyderabad to that of 'stoppage of 2 increments with cumulative effect with effect on pension also vide G.O. 1st read above.

6. Again the individual has represented to the Government stating that **For Charge-I:** it is only a minor lapse on the part of the entire Sub-Treasury. In STO's Number Book, he had inadvertently made an entry of the Challan assigning number 334 and mentioning the amount to be remitted as Rs.6,296/- as per the figure corrected by the Shroff including the denomination-wise and to this effect, she gave statement owning responsibility for altering the denomination details and for according a receipt for Rs.6,296/-. The part of the charge is that he is responsible for altering the figures to as Rs.6,296/- instead of Rs.8,296/-. This insinuation is not correct as evidenced from the statement of the Shroff. The responsibility of bringing the matter to his notice rests with the Shroff, Accountant dealing with Chitta and the Day Book Accountant. Unfortunately till the closure of the transactions, none brought to his notice about this matter except telling by the Shroff to the effect that an amount of Rs.2,000/- is available in excess in the cash balance. As there was no Electricity on that day, he could not contact the Deputy Director, Dist. Treasury, Guntur for instructions. On the same day, on detailed examination of all challans, it was not possible to locate the mistake. Hence, it was shown in Amanath Register and the Sub-Treasury was closed. The short accounting for the challan in question was noticed on the next day in the Challan pertaining to Gurunadhnagar Village. On 17-4-2002 itself, the matter was brought to the notice of the Panchayat Assistant, Gurunadhnagar marking a copy to the Mandal Revenue Officer, Nizampatnam and the Deputy Director, Dist. Treasury, Guntur and he took up the matter with the Sub-Collector, Tenali also to see that a challan was sent to the Sub-Treasury enabling the Sub-Treasury to remit the amount of Rs.2,000/- to the Land Revenue of Gurunadhnagar Village. In the absence of any reply, he took steps to remit the amount towards Land Revenue of Gurunadhnagar Village and remitted on 26-4-2002. It is not a case of misappropriation of Government Funds, much less to speak of corruption. It is not justifiable to find fault with a technical flaw and such mistakes are not uncommon in Treasuries. The charge is not therefore sustainable. **For Charge-II:** He has stated that he has verified month-wise receipts for the period in question and appended reconciliation certificate for each month and on abstract. The records produced by him speak of the truth. According to G.O.Ms.No.507, Finance (TFR) Dept., dt. 10-4-2002, it is the duty of the Drawing and Disbursing Officer to get the receipts and payments pertaining to his jurisdiction reconciled by the Treasury. No doubt, there is an extraordinary provision to disallow the salary of the drawing and Disbursing Officer in case of his failure in getting the expenditure and receipts reconciled by the Treasury. Due to his constant persuasion only, the Mandal Revenue Officer, Nizampatnam got the receipts reconciled for the period from 1-4-2001 to 30-4-2002. No action has been contemplated against the Mandal Revenue Officer, as the Revenue department is convalescent in getting the receipts and expenditure reconciled on time unlike other departments as they would be busy with multifarious activities. No misappropriation of receipts could take place during the period and the delay in getting the receipts of the Mandal Revenue Officer, Nizampatnam reconciled cannot be attributed on the Treasury. This is only a technical flaw and the work has been attended to in the interest of good administration and no ulterior motive could be attributed on him for this simple issue. He also stated that he department can furnish un-reconciled figures to the higher authorities pending reconciliation by the Treasury. The Revenue Department did not find fault with the Mandal Revenue Officer, Nizampatnam for this said lapse, whereas it is lamentable that he was made a scape goat for the simple issue. This charge does not justify to impose such harsh punishment. This charge may kindly be dropped. **For Charge-VI:** He has stated that it is not a case to be charge sheeted. Parallel ledgers are maintained

both at the Sub-Treasury and the Dist. Treasury in respect of deposit accounts and local fund Accounts with a view to detect any excess drawals at the Sub-Treasuries. That is why, a procedure has been formulated to check the figures of the Sub-Treasury in the District Treasury by insisting +/-statements of deposit accounts and Local Fund Deposits. In this procedure, he used to send monthly balance sheet of all Panchayats along with the monthly accounts showing opening balance, receipts during the month, total for the month, payments during the month and closing balances for each Panchayat etc. In figuring work, it is bound to have corrections to set right the balances and to attest the corrections. Such kind of attestations are permissible even in the bills and cheques. He also stated that the reconciliation of all ledgers was completed and updated. At times, the reconciliation work will fall in arrears on account of inexperienced persons. He could overtake the arrears by putting extra hours work and giving suitable instructions to them. He has given a good number of office orders to put the subordinates on right path and he could find very difficult to get on with some mischievous persons working with him in the Sub-Treasury. Here also, there is no case of misappropriation of Government funds and finally requested to drop the charge.

7. Government after careful examination of the matter i.e., Enquiry report, punishment orders, contention of the representation of the individual, remarks of the DTA's subsequent events viz., the observations of the DTA while allowing the appeal petition of his Co-charged Officer Smt. R. Padmavathi, on merits, finds that

a) **For Charge-I**, the Shroff Smt. R. Padmavathi was found responsible for tampering the denominations and amounts noted on the challan. Though the motive behind this could not identified, the fact of handing over excess cash by the Shroff to the S.T.O. and accounting for it in the Amananth Register shows that there was no malafide intention on the part of the petitioner. Thus, the disciplinary proceedings against petitioner have been examined, by taking into consideration the mitigating circumstances stated by the petitioner which were not considered earlier and the lapses/irregularities on the part of the petitioner are now treated as procedural lapses.

b) **For Charge-II**, it is found that even though the petitioner has issued the reconciliation certificates month-wise earlier, he has also issued the abstract for entire 13 months on the request of concerned M.R.O., for administrative convenience.

c) **For Charge-VI**, the receipt and payment chittas for VPF accounts shall be maintained without any corrections or tampering. Even though those are being attended to by the Junior Accountant, it is the responsibility of the petitioner to see that all the accounting records are maintained systematically and accurately. Hence, the lapse is treated as a supervisory lapse.

8. In view of the circumstances stated supra, Government hereby order that the punishment of stoppage of 2 increments with cumulative effect awarded on Sri R. Venkateswarlu, S.T.O., Dist. Treasury, Guntur vide G.O. 1st read above is reduced to that of **“stoppage of one increment without cumulative effect.”**

9. The Director of Treasuries & Accounts, Hyderabad shall take necessary action in the matter accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

S.S. RAWAT
SECRETARY TO GOVERNMENT (FP)

To
Sri R. Venkateswarlu, S.T.O.,
Dist. Treasury Office, Guntur
(through the D.T.A., A.P., Hyderabad)

Copy to: The D.T.A., Hyderabad.
The Deputy Director, Dist. Treasury,
Guntur.

// Forwarded :: By Order //

SECTION OFFICER.